

## TREASURER-TAX COLLECTOR

### BUDGET UNIT: CENTRAL COLLECTIONS (AAA TCC)

#### I. GENERAL PROGRAM STATEMENT

Central Collections is a division of the Treasurer Tax Collector. The function of the division is to provide a credit bureau and collection service for the county, as well as accounting and collections of court ordered payments. The division's purpose is to centrally coordinate the county's collection functions. Total collections by the division are estimated at \$26 million for 2002-03. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

#### II. BUDGET & WORKLOAD HISTORY

	<b>Actual 2000-01</b>	<b>Budget 2001-02</b>	<b>Estimated 2001-02</b>	<b>Budget 2002-03</b>
Total Appropriation	4,347,924	6,479,645	5,259,939	6,894,549
Total Revenue	5,322,887	6,479,645	6,051,000	6,894,549
Local Cost	(974,963)	-	(791,061)	-
Budgeted Staffing		89.5		93.9
<b>Workload Indicators</b>				
Total collection (\$)	21,120,282	20,000,000	24,000,000	26,000,000
Open accounts	226,798		298,000	
Assigned accounts	155,566		185,000	

Central Collections was originally budgeted at zero local cost for 2001-02. This budget is estimated to return approximately \$800,000 to the General Fund in 2001-02 due to a decrease in salaries and benefits of \$637,000 as a result of filling positions later in the fiscal year than originally planned. Also certain services and supply expenses (temporary help, personal computer upgrades and other costs) are lower than anticipated.

#### III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

##### STAFFING CHANGES

Budgeted Staffing is proposed to increase a net 4.4 positions, all of which are funded with existing resources. These staffing changes include the following:

- (1) 1.0 Automated Systems Analyst I position is transferred from the Treasurer-Tax Collector budget unit. 0.5 Automated Systems Technician position has been budgeted. In addition, a Fiscal Clerk I was reclassified to an Automated Systems Technician. These changes are necessary to support the increased workload and general programming updates and modifications.
- (2) 1.0 Accounting Technician and 0.9 Supervising Fiscal Clerk positions have been budgeted to enhance productivity of accounting transactions. 1.0 Public Service Employee position was added to assist temporary increased workload and enhance customer service.
- (3) An Accountant II was reclassified to a Supervising Accountant II due to the increased accounting workload caused by Court collections.

## **TREASURER/TAX COLLECTOR**

### **PROGRAM CHANGES**

Transfers represent reimbursement to the Treasurer-Tax Collector's budget for administrative costs. These costs have increased \$112,119, which represents an increase in administrative costs and service and supplies costs.

### **OTHER CHANGES**

None

## **IV. POLICY ITEMS**

None

## **V. FEE CHANGES**

None

GROUP: Fiscal  
DEPARTMENT: Treasurer-Tax Collector - Central Collections  
FUND: General AAA TCC

FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2002-03 BUDGET

	A	B	C	D	B+C+D E	F	E+F G	H
	2001-02 Year-End Estimates	2001-02 Final Budget	Base Year Adjustments	Mid-Year Adjustments	Board Approved Base Budget	Recommended Program Funded Adjustments	2002-03 Proposed Budget	Policy Items
<b><u>Appropriations</u></b>								
Salaries and Benefits	3,326,000	3,908,262	380,522	8,534	4,297,318	132,567	4,429,885	
Services and Supplies	1,683,000	2,320,444	36,652	-	2,357,096	(295,709)	2,061,387	
Central Computer	21,278	21,278	40,219	-	61,497	-	61,497	
Transfers	229,661	229,661	-	-	229,661	112,119	341,780	
Total Appropriation	5,259,939	6,479,645	457,393	8,534	6,945,572	(51,023)	6,894,549	
<b><u>Revenue</u></b>								
Fines & Forfeitures	81,000	159,000	-	-	159,000	(51,023)	107,977	
Current Services	5,946,000	6,165,545	350,993	8,534	6,525,072	-	6,525,072	
State, Fed or Gov't Aid	-	70,000	30,000	-	100,000	-	100,000	
Other Revenue	24,000	85,100	76,400	-	161,500	-	161,500	
Total Revenue	6,051,000	6,479,645	457,393	8,534	6,945,572	(51,023)	6,894,549	
Local Cost	(791,061)	-	-	-	-	-	-	
Budgeted Staffing		89.5			89.5	4.4	93.9	

## Base Year Adjustments

Salaries and Benefits	380,522	MOU and Retirement increases
Services and Supplies	36,652	Inflation, Risk Mgmt Liabilities and EHAP
2410 Central Computer	40,219	
Subtotal Base Year Appropriation	457,393	
Current Services	350,993	Estimated Increase in Revenues due to an increase in total collections
State, Fed or Gov't Aid	30,000	Increase in Revenues due to increase in State Court Services collections
Other Revenue	76,400	Increase in bad debt collection for various County Departments
Subtotal Base Year Revenue	457,393	
Subtotal Base Year Local Cost	-	

## Mid-Year Increases

Salaries and Benefits	8,534	Classification changes within Central Collections, agenda item March 19, 2002.
Subtotal Mid-Year Appropriation	8,534	
Current Services	8,534	
Subtotal Mid-Year Revenue	8,534	
Subtotal Mid-Year Local Cost	-	

**Recommended Program Funded Adjustments**

Salaries and Benefits	132,567	Increase in Salaries and Benefits is due to adding the following positions: Automated System Analyst I, Automated Systems Technician, Accounting Technician, Supervising Fiscal Clerk, and Public Service Employee.
Services and Supplies	(295,709)	Decrease in Service and Supplies is due to a decrease in Computer Software Expense, Equipment Maintenance, Postage, and Inventoriable Equipment.
Transfers	112,119	Increased due to administration costs, and services and supplies costs, provided by the Treasurer-Tax Collector
Total Appropriation	<u>(51,023)</u>	
Fines & Forfeitures	<u>(51,023)</u>	Estimated Decrease in Revenues due to decrease in delinquent accounts.
Total Revenue	<u>(51,023)</u>	
Local Cost	<u>-</u>	

**Staffing Changes**

<b>Classification</b>	<b>Authorized Position Changes</b>	<b>Budgeted FTE Changes</b>	<b>Program/Reason</b>	<b>Request Type</b>	<b>Temporary/ Ongoing</b>
Accounting Technician	1.0	1.00	Position Added	Workload	Ongoing
Automated System Tech	1.0	0.50	Position Added	Workload	Ongoing
Automated System Tech	1.0	1.00	Reclassification of Position from Fiscal Clerk I	Reclass	Ongoing
Fiscal Clerk I	-1.0	-1.00	Reclassification of Position to Systems Tech	Reclass	Ongoing
Business Systems Analyst	1.0	1.00	Reclassification of Position from System Tech	Reclass	Ongoing
Automated System Tech	-1.0	-1.00	Reclassification of Position to Business Systems Analyst	Reclass	Ongoing
Automated System Analyst I	1.0	1.00	Reclassification of Position from System Tech	Reclass	Ongoing
Automated System Tech	-1.0	-1.00	Reclassification of Position to Automated Systems Analyst	Reclass	Ongoing
Automated System Analyst I	1.0	1.00	Position Moved from TTX	Transfer	Ongoing
Collection Officer	6.0	6.00	Reclassification of Positions from Collection Clerks	Reclass	Ongoing
Collection Clerk	-6.0	-6.00	Reclassification of Positions to Collection Officers	Reclass	Ongoing
Supervising Fiscal Clerk I	1.0	0.90	Position Added	Workload	Ongoing
Supervising Acct II	1.0	1.00	Reclassification of Position from Acct II	Reclass	Ongoing
Accountant II	-1.0	-1.00	Reclassification of Position to Supervising Acct II	Reclass	Ongoing
Public Service Employee	1.0	1.00	Position Added to enhance productivity and customer service	Workload	Ongoing
Total:	5.0	4.40			